



**PATENT
NON-FINAL**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No. : 10/026,906 Confirmation No. 1234
Applicant : Shin KUWABARA
Filed : December 27, 2001
TC/A.U. : 1711
Examiner : Thao T. Tran
Dkt. No. : K&Y-166
Cust. No. : 20374

**RESPONSE UNDER 37 C.F.R. § 1.111
TO THE FIRST OFFICE ACTION DATED OCTOBER 24, 2003**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

February 24, 2004

Sir:

This paper is submitted in response to the Office Action dated October 24, 2003. A petition for a one-month extension of the period for responding to the Action is being filed concurrently herewith.

Please amend the application as directed below and consider the remarks that follow.